

Representative Wagner of Chicopee moves to amend amendment #867 by striking out the amendment in its entirety and inserting in place thereof the following:-

The department of revenue shall submit a report to the house and senate committees on ways and means on the planned encrypted digital tax stamp system, to be implemented pursuant to section 7B of chapter 64C and section 3A of chapter 64H of the general laws, prior to the implementation of said section. The report shall include a detailed analysis of the department's financing plan for the encrypted digital tax stamp system which shall include, but not be limited to, the department's estimates of the cost of the acquisition and installation of the new equipment and the ongoing costs of maintaining and operating the equipment, including any annual service contract required. The report shall also include the estimated net revenue increase projected to be realized by the commonwealth as a result of the new encrypted digital tax stamp system, a study of any prepayment by or credit to the wholesalers under said chapter 3A of Chapter 64H, and a report by the department in the area of tobacco tax enforcement.